TABLE OF CONTENTS JUNE 30, 2000

INTRODUCTORY SECTION:

Pag	ge
-----	----

- 5 Letter of Transmittal
- 13 **GFOA** Certificate of Achievement
- 14 Board of Supervisors and Fiscal Officers
- Organization for Financial Administration 16

FINANCIAL SECTION:

17 Independent Auditors' Report

General Purpose Statements:

20	Statement 1A	Combined Balance Sheet - All Fund Types and Account Groups	
22	Statement 1B	Combined Statement of Revenues, Expenditures and Changes in Fund	
		Balances - All Governmental Fund Types	
23	Statement 1C	Combined Statement of Revenues, Expenditures and Changes in Fund	
		Balances - (Budget and Actual) NonGAAP Budgetary Basis - All	
		Governmental Fund Types	
28	Statement 1D	Combined Statement of Revenues, Expenses and Changes in Retained	
		Earnings - All Proprietary Fund Types	
29	Statement 1E	Combined Statement of Cash Flows - All Proprietary Fund Types	
30	Statement 1F	Pension Trust Fund - Statement of Changes in Plan Net Assets	
31	Statement 1G	Investment Trust Fund - Statement of Changes in Net Assets	
32	Notes to Combined	Financial Statements	

COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP STATEMENTS AND SCHEDULES: **General Fund:**

61	Statement 2	Balance Sheet
62	Statement 2A	Statement of Revenues, Expenditures and Changes in Fund Balance
63	Statement 2B	Schedule of Revenues and Expenditures - (Budget and Actual) NonGAAP Budgetary Basis

Special Revenue Funds:

73	Statement 3	Combining Balance Sheet	
78	Statement 3A	Combining Statement of Revenues, Expenditures and Changes in	
		Fund Balances	
82	Statement 3B	Combining Schedule of Revenues and Expenditures - (Budget and Actual)	
		NonGAAP Budgetary Basis	
89	Statement 3C	Schedule of Revenues and Expenditures - (Budget and Actual) NonGAAP	
		Budgetary Basis - By Fund	

	Debt Service Funds:		
104	Statement 4	Combining Balance Sheet	
106	Statement 4A	Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
108	Statement 4B	Combining Schedule of Revenues and Expenditures - (Budget and Actual) NonGAAP Budgetary Basis	
110	Statement 4C	Schedule of Revenues and Expenditures - (Budget and Actual) NonGAAP Budgetary Basis - By Fund	

TABLE OF CONTENTS JUNE 30, 2000

FINANCIAL SECTION: (Cont)

167

168

169

170

171173

174

Table 8

Table 9

Table 10

Table 11

Table 12

Table 13

Table 14

Page **Capital Projects Funds:** 114 Statement 5 Combining Balance Sheet 116 Statement 5A Combining Statement of Revenues, Expenditures and Changes in Fund Balances 118 Statement 5B Combining Schedule of Revenues and Expenditures - (Budget and Actual) NonGAAP Budgetary Basis 120 Statement 5C Schedule of Revenues and Expenditures - (Budget and Actual) NonGAAP Budgetary Basis - By Fund **Enterprise Funds:** 124 Combining Balance Sheet Statement 6 126 Statement 6A Combining Statement of Revenues, Expenses and Changes in Retained Earnings 128 Statement 6B Combining Statement of Cash Flows **Internal Service Funds:** 131 Statement 7 Combining Balance Sheet Combining Statement of Revenues, Expenses and Changes in Retained Earnings 135 Statement 7A 138 Statement 7B Combining Statement of Cash Flows **Trust and Agency Funds:** 144 Statement 8 Combining Balance Sheet Statement 8A Pension Trust Fund - Statement of Plan Net Assets 146 Investment Trust Fund - Statement of Net Assets 148 Statement 8B Combining Statement of Changes in Assets and Liabilities **Account Groups:** 151 Schedule 1 Schedule of General Fixed Assets - By Function and Activity 152 Schedule 2 Schedule of Changes in General Fixed Assets - By Function and Activity Miscellaneous Schedules: 153 Schedule 3 Schedule of Taxes and Benefit Charges Receivable STATISTICAL SECTION: Comparison of : 156 Table 1 Expenditures 158 Table 2 Revenues by Source Table 3 County Assessed Value, Taxes Levied and Tax Collections 160 Table 4 Assessed Valuations 162 Table 5 Ratio of Net General Obligation Bonded Debt to Assessed Value 164 and Net General Obligation Bonded Debt Per Capita Secured Property Tax Rates - All Overlapping Governments 165 Table 6 Table 7 Ratio of Annual Debt Service for General Bonded Debt to Total 166

2	
۲.	-
	\sim

General Governmental Expenditures

Estimated Direct and Overlapping Bonded Debt

Construction, Bank Deposits, and Property Values

Computation of Legal Debt Margin

Demographic Statistics

Miscellaneous Statistical Data

Principal Taxpayers

Revenue Bond coverage